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U.S. COURTS
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CAMERON S. BURKE
CLERK IDAHO

Attorneys for Trustee, Bernie R. Rakozy

UNITED STATES BANKRUPTCY COURT
DISTRICT OF IDAHO

In Re:

COMMUNITY HOME HEALTH, INC.,

Debtors.

Case No. 98-02141

MOTION TO DISTRIBUTE
EMPLOYEE BENEFIT
ACCOUNT

The Trustee, Bernie R. Rakozy, by and through the undersigned counsel, moves the court for an order approving distribution of a cafeteria plan bank account to various employees. In support of this motion, the Trustee alleges as follows:

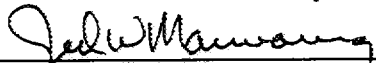
1. The Debtor filed a Chapter 7 bankruptcy petition on or about June 25, 1998.
2. At the time of the bankruptcy petition, the Debtor maintained a separate bank account at U.S. Bank, Account No. 1 5333 0052 1942 which was a separate and qualified Internal Revenue Code § 125 cafeteria plan bank account. The account was funded solely by employee contributions for the purpose medical expenses. At the time of filing, the account held the amount of \$7,734.91. That amount has been remitted by the bank to the Trustee in a cashier's check, a copy of which is attached hereto as Exhibit A. The funds have been deposited into the unsecured trust account of the Trustee.

3. The Trustee has reviewed the account and determined that the account is not the property of the estate except to the extent that any residual amount has been forfeited by the employees under the IRS rules.

4. The Debtor has calculated the amount due each qualified employee along with the maintenance fees required to be paid to I.E.C. Benefit Administrators from the plan. The amounts due each employee and the Administrator are listed on the attached Exhibit B.

5. The Trustee believes that the account should be distributed forthwith to the designated employees with the residual to be retained by the Trustee in the unsecured bank account. Any purported liens on the account would attach to the remaining proceeds in the estate. The Trustee does not believe any party has security in the remaining proceeds of the account in the amount of \$1,905.02.

Dated this 28 day of August, 1998.



Jeff W. Manwaring, Of the Firm
Attorneys for Trustee

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 28 day of August, 1998, a true and correct copy of the foregoing document was served by first-class mail, postage prepaid, and addressed to; by fax transmission to; by overnight delivery to; or by personally delivering to or leaving with a person in charge of the office as indicated below:

D. Blair Clark
P. O. Box 2773
Boise, ID 83701

☒ U.S. Mail
☐ FAX
☐ Overnight Delivery
☐ Hand Delivery

Bernie R. Rakozy
P.O. Box 1738
Boise, ID 83701

☒ U.S. Mail
☐ FAX
☐ Overnight Delivery
☐ Hand Delivery

U.S. Trustee
304 North 8th Street
Room 347
P. O. Box 110
Boise, ID 83701

☒ U.S. Mail
☐ FAX
☐ Overnight Delivery
☐ Hand Delivery

Randy Peterman
Elam & Burke, P.A.
702 W. Idaho, 10th Fl.
P. O. Box 1539
Boise, ID 83701-0539

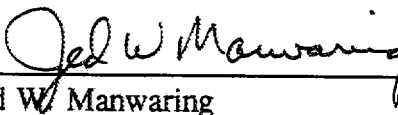
☒ U.S. Mail
☐ Fax
☐ Overnight Delivery
☐ Hand Delivery

Verlene Kaiser
2739 Starcrest Dr.
Boise, Idaho 83712

☒ U.S. Mail
☐ Fax
☐ Overnight Delivery
☐ Hand Delivery

I.E.C. Benefit Administrators
457 E. Parkcenter Blvd.
Boise, ID 83706

☒ U.S. Mail
☐ Fax
☐ Overnight Delivery
☐ Hand Delivery


Jed W. Manwaring

1-533-0052-1942

0810

THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK PRINTED ON THE BACK.
THE FRONT OF THE DOCUMENT HAS A MICRO-PRINT SIGNATURE LINE. ABSENCE OF THESE FEATURES WILL INDICATE A COPY.

OFFICIAL CHECK
REMITTER

usbank.

500 6834010

16-4220/1220

COMMUNITY HOME HEALTH, INC. PRESENT FOR PAYMENT WITHIN 6 MONTHS OF THIS DATE.

DATE JULY 14, 1998

PAY TO THE
ORDER OF

BERNIE R. RAKOZY

\$7,734.91

**US
Bank**

7,734 DOL 91 CTS

NOTICE TO CUSTOMERS

As a condition to this institution's issuance of this check, purchaser agrees to provide an indemnity bond prior to the refund or replacement of this check in the event it is lost, misplaced, or stolen.

DRAWER: U.S. BANK

AUTHORIZED SIGNATURE



ISSUED BY: TRAVELERS EXPRESS COMPANY, INC.
DRAWEE: PREFERRED BANK, LOS ANGELES, CA

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EXHIBIT

A

Community Home Health, Inc.
125 Plan Refunds/Payments
August 14, 1998

Check Register

Check Number	Payee	Amount
1301	Irene Baalson	154.00
1302	Steve Baggerly	102.00
1303	Barbara Benke	300.00
1304	Anthony Bingham	150.00
1305	Leslie Bingham	75.00
1306	Charon Castanon	825.00
1307	Jennifer Collins	110.00
1308	Jennifer Dahi	569.69
1309	John Durrant	49.60
1310	Julie Eldred	97.00
1311	Janice Hickey	229.13
1312	Daveen Hufferd	220.00
1313	Zeanna Johnson	402.84
1314	Gary Kittleson	110.00
1315	Brenda Lake	1.00
1316	Karen Lowder	240.00
1317	Karen Maciejewski	80.15
1318	Bonnie Marsh	130.00
1319	Padma Mudumbi	137.50
1320	Rachelle O'Bannan	120.00
1321	Jena Owens	15.51
1322	Helena Preloznikova	303.97
1323	Ayn Rands	55.00
1324	Rumel Rice	180.00
1325	Dbie Skinner	330.00
1326	Ted Sleight	182.50
1327	Charlotte Wallin	110.00
1328	Pearl Wegener	110.00
1329	IEC Benefit Administrators	440.00
		<u>5,829.89</u>

EXHIBIT

B